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STATUTORY INSTRUMENTS

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**1996 No. 2313**

**The Hydrocarbon Oil (Payment of Rebates) Regulations 1996**

**Application of regulation 6 provisions to supplementary estimates**

7.—(1) The provisions of paragraphs (4) and (5) of regulation 6 above shall apply to a licensed user who has furnished a supplementary estimate under that regulation in respect of his accounting period, or has furnished another supplementary estimate or further supplementary estimates, in respect of that accounting period, by virtue of operation of this regulation in relation to it or them—

- (a) as if the supplementary estimate was the estimate mentioned in regulation 6 or, as the case may be, each of those supplementary estimates was such an estimate; and
- (b) where there is an occurrence of Event A, Event B(1), Event B(2) or Event B(3) in relation to that supplementary estimate or, as the case may be, those supplementary estimates, to the licensed user, to the period of his accounting period dealt with by that supplementary estimate or supplementary estimates, and to any rebated heavy oil activities or rebated kerosene activities carried out by him in the above first-mentioned period by the time of that occurrence.

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**Commencement Information**

**11** Reg. 7 in force at 1.10.1996, see [reg. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Hydrocarbon Oil (Payment of Rebates) Regulations 1996, Section 7.